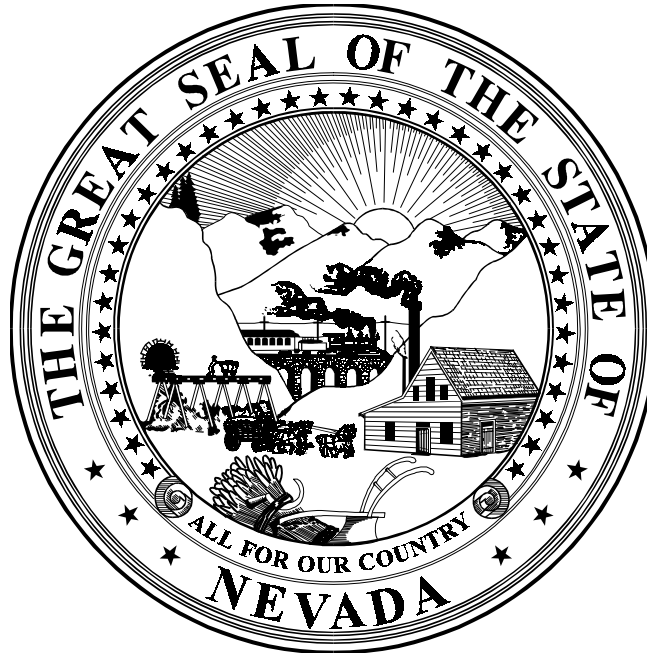


# STATE OF NEVADA

## GAMING CONTROL BOARD



### MINIMUM INTERNAL CONTROL STANDARDS

**Note:** When adopted in 1997, these standards applied to both Group I and Group II licensees. In February 2000, the Nevada Gaming Commission amended the definition of “Group II licensee” and revised Regulation 6.090 to require that Group II licensees (i.e., redefined as those licensees with annual gross gaming revenues of less than \$3 million) follow Internal Control Procedures rather than the Minimum Internal Control Standards. Therefore, although these standards make numerous references to Group II licensees, these standards no longer apply to such licensees – they only apply to those licensees with annual gross gaming revenues of \$3 million or more. References to Group II licensees will be deleted with the next formal revision of the Minimum Internal Control Standards.

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FOR GROUP I AND GROUP II LICENSEES

## BINGO

**Note 1: For any Board-authorized computer applications, alternate documentation and/or procedures which provide at least the level of control described by these standards will be acceptable.**

**Note 2: A shift is any time period, designated by management, up to 24 hours.**

### ***Game Play Standards***

1. Employees who sell cards on the floor will not verify payouts with cards in their possession at those locations with an annual bingo write exceeding \$1 million in the previous 12-month period ended June 30.
2. All sales of bingo cards are documented by recording at least the following:
  - a. Date.
  - b. Shift.
  - c. Session (if applicable).
  - d. Dollar amount.
  - e. Signature or initials of at least one seller (if manually documented).
  - f. Signature or initials of person independent of seller who has randomly verified the card sales.  
**(This requirement is not applicable to locations with \$1 million or less in annual write.)**
3. The total write (card sales) is computed and recorded by shift (and session, if applicable).
4. Procedures are utilized to insure the correct calling of numbers selected in the bingo game.
5. Each ball is shown to a television camera immediately after it is called so that it is individually displayed to all patrons.
6. For all coverall games and other games offering a payout of \$1,200 or more, as the balls are called the numbers are immediately recorded by the caller and maintained for a minimum of 24 hours.
7. Controls are present to assure that the numbered balls are placed back into the selection device prior to calling the next game.
8. The authenticity of each payout is verified by at least two persons.  
**A computerized card verifying system may function as the second person verifying the payout if the card with the winning numbers is displayed to patrons in the bingo room.**

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## **BINGO**

9. Payouts in excess of \$1,200 require written approval, by supervisory personnel independent of the transaction, that the ticket has been examined and verified to the master ticket record to ensure that the ticket has not been altered.
10. Total payout is computed and recorded by shift (and session, if applicable).

### ***Promotional Payouts and Awards***

**Compliance with the following standard is required if the cost of personal property or bonus and promotional payouts are deducted from bingo revenue.**

11. The payout form/documentation includes the following information:
  - a. Date and time.
  - b. Dollar amount of payout or description of personal property (e.g., jacket, toaster, car, etc.).
  - c. Type of promotion.
  - d. Signature of at least one employee authorizing and completing the transaction.

### ***Control of Funds***

12. All funds used to operate the bingo department are recorded on an accountability form.
13. The above funds are counted by at least two persons and reconciled to the recorded amounts at the end of each shift.

### ***Access to Sensitive Areas***

14. Access to controlled bingo equipment (e.g., blower, balls in play, and back-up balls) is restricted to authorized persons.
15. Procedures are established to inspect new bingo balls put into play as well as for those in use.
16. Bingo equipment is maintained and checked for accuracy on a periodic basis.
17. The bingo card inventory is controlled so as to assure the integrity of the cards being used.

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## **BINGO**

### ***Statistics***

18. Records are maintained which include win, write (card sales), and a win-to-write hold percentage for:
  - a. Each shift or each session.
  - b. Each day.
  - c. Month-to-date.
  - d. Year-to-date.
19. Non-bingo management reviews bingo statistical information at least on a monthly basis and investigates any large or unusual statistical fluctuations.
20. Such investigations are documented and maintained for Board inspection.

### ***Random Number Generator (if applicable)***

**If a game is operated with a random number generator, it must have received Board and Commission approval as a gaming device.**

21. The random number generator is linked to the computer system and directly relays the numbers selected into the computer without manual input.
22. Bingo personnel are precluded access to the random number generator.
23. At least weekly, the numerical frequency distribution is reviewed for potential patterns by an individual independent of the bingo department.